

Veterans; membership requirements; 'period of war.' The dates of 'a period of war,' for purposes of the definition of war veterans in section 1.501(c)(19)-1(b)(1) of the regulations, will be the dates of periods of war set forth in 38 U.S.C. section 101 relating to veterans' benefits.

Advice has been requested as to the time periods constituting 'a period of war' under section 1.501(c)(19)-1(b)(1) of the Income Tax Regulations.

Section 501(c)(19) of the Internal Revenue Code of 1954 provides for the exemption from Federal income tax of organizations of war veterans.

Section 501(c)(19)(B) of the Code provides that at least 75 percent of the members of such an organization must be war veterans and substantially all of the other members must be individuals who are veterans (but not war veterans), or are cadets, or are spouses, widows, or widowers of war veterans or such individuals.

Section 1.501(c)(19)-1(b)(1) of the regulations states that the term 'war veterans' means persons, whether or not present members of the United States Armed Forces, who have served in the Armed Forces of the United States during a period of war (including the Korean and Vietnam conflicts).

For purposes of defining 'a period of war' under section 1.501(c)(19)-1(b)(1) of the regulations, the Service will follow the dates of periods of war set forth in 38 U.S.C. section 101 (1970 & Supp V 1975) concerning veterans' benefits. Such periods include: April 21, 1898, through July 4, 1902; April 6, 1917, through November 11, 1918; December 7, 1941, through December 31, 1946; June 27, 1950, through January 31, 1955; and August 5, 1964, through May 7, 1975.